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AT ROANOKE, VA

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for Abingdon
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IN THE
UNITED STATES DISTRICT COURT
FOR THE
WESTERN DISTRICT OF VIRGINIA
ABINGDON DIVISION
OCTOBER 2011 SESSION

UNITED STATES OF AMERICA

Criminal No.: 1:11cr35

v.

ROBERTO RICIERI RIBEIRO,
MARK RICHARD SPEARS,
TIMOTHY ROSS STEWART,
BELCORP OF AMERICA, INC.,
PLAYERS INTERNATIONAL SERVICE
CORPORATION

SEALED

Title 18 U.S.C. § 371
Title 18 U.S.C. § 1956(h)
Title 18 U.S.C. § 1341
Title 18 U.S.C. § 1343
Title 18 U.S.C. § 2342
Title 26 U.S.C. § 7201
Title 18 U.S.C. § 1956

INDICTMENT

The Grand Jury charges that:

COUNT 1

(18 U.S.C. § 371)

(Conspiracy to: Violate the Contraband Cigarette Trafficking Act; Commit Mail Fraud; Commit Wire Fraud; Evade the Federal Excise Tax on Cigarettes; Falsify, Conceal Or Cover Up By Trick, Scheme Or Device a Material Fact In a Matter Within The Jurisdiction Of a Federal Agency).

1. From in or about October, 2006, and continuing up to and including in or about June, 2010, in the Western District of Virginia and elsewhere, the defendants, ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS, TIMOTHY ROSS STEWART, BELCORP OF AMERICA, INC. and PLAYERS INTERNATIONAL SERVICE CORPORATION, knowingly and willfully conspired and agreed together and with each other, and with other persons known and unknown to the Grand Jury, to knowingly:

USAO#:2011R00159

- a. Make a false statement or representation with respect to information required by law to be kept in the records of a person who ships, sells, or distributes in excess of 60,000 cigarettes in a single transaction, in violation of Title 18 United States Code § 2342 (b);
- b. With intent to defraud, having devised or intending to devise a scheme or artifice to defraud, and for obtaining money or property by means of false or fraudulent pretenses, representations or promises, use the United States mail and deposit or cause to be deposited any matter or thing whatever to be sent and delivered by the Postal Service or by any private or commercial interstate carrier according to the direction thereon, to execute the scheme or artifice to defraud and obtain money or property thereby, in violation of Title 18 United States Code § 1341;
- c. With intent to defraud, having devised or intending to devise a scheme or artifice to defraud, and for obtaining money or property by means of false or fraudulent pretenses, representations or promises, transmit or cause to be transmitted a wire communication in interstate commerce to execute the scheme or artifice to defraud and obtain money or property thereby, in violation of Title 18 United States Code § 1343;
- d. With intent to defraud the United States, willfully evade the Federal Cigarette Excise Tax or attempt in any manner to willfully evade or defeat such tax or the payment thereof, in violation of Title 26 United States Code § 5762 (a);
- e. Make a materially false, fictitious, or fraudulent statement and representation in a matter within the jurisdiction of a Federal agency, to wit, the Department of Justice, Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the

Department of Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB), in violation of Title 18 United States Code § 1001.

INTRODUCTION

1. The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), administers and enforces the Contraband Cigarette Trafficking Act and ATF regulations pertaining to the shipment, sale or distribution of cigarettes. The Alcohol and Tobacco, Tax and Trade Bureau (TTB) has been delegated, by Congress, to administer and enforce all laws and regulations governing the federal excise tax (FET) due, as well as the recordkeeping procedures, for all domestic tobacco manufacturers. TTB is responsible for collecting the FET due by cigarette manufacturers. The FET pre-April 1, 2009 was approximately \$3.90 per carton. The FET post April 1, 2009 is approximately \$10.10 per carton.
2. Federal law requires that any person who sold, shipped, transferred or otherwise disposed of more than 10,000 cigarettes in a single transaction maintain such records of the transaction as the Attorney General may prescribe by rule or regulation. ATF regulations require that any person who sold, shipped, transferred or otherwise disposed of more than 60,000 cigarettes in a single transaction maintain records of the transaction that state the full name of the purchaser (or the recipient if there is no purchaser), the street address (including city and state) to which the cigarettes were destined and the quantity of cigarettes involved in the transaction.
3. Proper and truthful record keeping and documentation as mandated by federal law and regulations is essential to enable ATF to perform its function with regard to the sale, shipment and distribution of cigarettes. False record keeping impedes performance of ATF's function and unduly hinders the effective administration of justice.

4. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers and enforces laws and TTB regulations pertaining to record keeping of operations and transactions by cigarette manufacturers, and collection of cigarette excise taxes.
5. Proper and truthful record keeping and documentation as mandated by federal law and regulations is essential to enable TTB to perform its function with regard to record keeping of operations and transactions by cigarette manufacturers, and collection of cigarette excise taxes properly due and owing. False record keeping impedes performance of TTB's function and unduly hinders the effective administration of justice.
6. In 1998, forty-six states and six territories entered into a Master Settlement Agreement (MSA) with several major cigarette manufacturers. The parties intended the settlement to end further litigation between state governments and cigarette manufacturers. As a part of the settlement, the states released the manufacturers from past and future liability in exchange for the manufacturers' agreement to abide by advertising and promotional restrictions and to make annual monetary payments to the states based on annual cigarette sales. Under the settlement, the manufacturers' payments to the States were subject to reduction based on lost market share, but the payment was not reduced if the State enacted and enforced a law that required cigarette manufacturers that were not parties to the Master Settlement Agreement (Non-Participating Manufacturers) to make specified annual deposits into an escrow fund based on the number of the manufacturer's cigarettes sold in the state, as measured by state excise taxes applied to such cigarette sales. Such escrow deposits were intended to establish a source of payment for smoking related health costs paid by the states and to prevent such manufacturers from deriving large, short-term profits and then becoming judgment-proof before liability may arise. The

states' laws also required that such manufacturers file annual certifications truthfully stating that the required escrow deposits were made.

7. The laws of Kentucky, North Carolina, South Carolina and Tennessee require that cigarette manufacturers that were not parties to the Master Settlement Agreement (Non-Participating Manufacturers) make specified annual deposits into an escrow fund based on the number of the manufacturer's cigarettes sold in the state, as measured by state excise taxes applied to such cigarette sales, and file annual certifications truthfully stating that the required escrow deposits were made.
8. The laws of Kentucky, North Carolina, South Carolina and Tennessee require that persons authorized to affix State excise tax or revenue stamps on cigarette packs, or otherwise account for such tax, regularly and truthfully report to the State the number of cigarette packs to which tax stamps were affixed or otherwise subjected to the cigarette tax. Such reports establish the amount that Non-Participating Manufacturers are to deposit into an escrow account for the benefit of the State where the manufacturer's cigarettes were sold.
9. The Fair and Equitable Tobacco Reform Act (FETRA) of 2004 allowed the United States Department of Agriculture (USDA) to assess a "buy out fee" for cigarettes sold in the United States. The USDA fee for 2007 was \$0.50 per carton, for 2008 was \$0.55 per carton, for 2009 \$0.55 per carton, and for 2010 was \$0.60 per carton, and is projected in 2011 to be \$0.63 per carton. The USDA uses the returns provided to TTB regarding removals of tobacco products from internal revenue bond as a basis for the assessment of this fee.

10. One standard pack of cigarettes contains 20 cigarettes. One standard carton of cigarettes contains 10 packs of cigarettes. A "master" or "full" case of cigarettes contains 60 cartons (12,000 cigarettes), while a "store" or "half" case contains 30 cartons of cigarettes (6,000 cigarettes).
11. "Cut rag tobacco" is raw tobacco that has been cut into fine strips for processing into cigarettes, and is supplied to cigarette manufacturers in large cartons known as "coffins", approximately 132 of which will fit in a tractor-trailer.
12. At all times material to this Indictment:
 - a. BELCORP OF AMERICA, INC. (also referred to herein as "BELCORP"), dba Phoenix Industria e Comercio de Tabacos, was a corporation organized under the laws of Florida with a place of business at 8150 NW 64th St, Miami, Florida. BELCORP was originally incorporated in Florida as Belmont Trading Corp in November 1993. A name change was filed on April 27, 1998, changing the name to BELCORP OF AMERICA. The name change was signed by Roberto R. RIBEIRO as President/Director.
 - b. PLAYERS INTERNATIONAL SERVICE CORPORATION was a corporation organized under the laws of Florida with a place of business listed as 4101 NW 25th St, Miami, Florida. The Articles of Incorporation were filed in October 2005 by Roberto RIBEIRO as President and Registered Agent.
 - c. During the times alleged in this Indictment, BELCORP operated cigarette manufacturing facilities located at 1759 Northwest 79th Avenue, Doral, FL 33126 and 8150 Northwest 64th Street, Miami, Florida 33166.
 - d. ROBERTO RICIERI RIBEIRO owned and operated BELCORP, and was

President/Director and the Registered Agent for BELCORP. RIBEIRO was the sole shareholder in BELCORP and other corporate entities, and acted on their behalf.

- e. MARK RICHARD SPEARS held the title of Executive Vice President of BELCORP, and acted on behalf of BELCORP in its legal and illegal business affairs.
- f. TIMOTHY MARK STEWART held the title of Executive Vice President of BELCORP, and acted on behalf of BELCORP in its legal and illegal business affairs.
- g. BELCORP obtained a permit to manufacture tobacco products from the Alcohol and Tobacco Tax and Trade Bureau (“TTB”) of the United States Department of the Treasury on April 7, 2005.
- h. BELCORP first reported manufacturing activities on February 18, 2008. BELCORP first reported removals from the manufacturing facility in March 2008.
- i. BELCORP, as a licensed importer and manufacturer of cigarettes, was under obligation to file regular reports to TTB disclosing the amount of tobacco products that were removed from their facilities and the amount of Federal Excise Tax (FET) due for those removals.
- j. BELCORP was a Non-Participating Manufacturer (NPM) under the Master Settlement Agreement, obligated to make specified annual deposits into an escrow fund based on the number of the manufacturer’s cigarettes sold in the state, as measured by state excise taxes applied to such cigarette sales, and file

annual certifications truthfully stating that the required escrow deposits were made.

WAYS, MEANS AND MANNER OF THE CONSPIRACY

13. It was a part of the conspiracy to evade Federal excise taxes and State escrow deposits applicable to the manufacture, distribution and sale of cigarettes manufactured by BELCORP OF AMERICA, INC.
14. It was a further part of the conspiracy that the defendants fraudulently failed to report to TTB all cigarettes manufactured by BELCORP OF AMERICA, INC. or withdrawn from the manufacturing plant, and therefore subject to the Federal cigarette excise tax, resulting in the evasion of Federal cigarette excise taxes.
15. It was a further part of the conspiracy that, to facilitate and conceal BELCORP's tax evasion, the defendants obtained raw tobacco used to manufacture cigarettes without required invoices, shipping documents and/or other paper work and, in partial exchange for the raw tobacco, traded manufactured cigarettes using false invoices or no invoices in violation of the Contraband Cigarette Trafficking Act, Title 18 United States Code § 2342(b).
16. It was a further part of the conspiracy that the defendants shipped cigarettes to locations without invoices and concealed the cigarettes to evade the Federal cigarette excise tax increase effective April 1, 2009, and moved the cigarettes back into the stream of commerce after the increase. These actions by the defendants resulted in additional evasion of Federal cigarette excise taxes.
17. It was a further part of the conspiracy that several of the defendants sold cigarettes to a Cooperating Entity located in South Carolina, hereinafter CE #1, using false invoices or

no invoices.

18. It was a further part of the conspiracy that several of the defendants sold cigarettes “off-invoice” to CE #1, and CE #1 reported only the “on-invoice” sales to the States of South Carolina and North Carolina, under-reporting sales of BELCORP cigarettes into those States, evading State cigarette excise taxes, and reducing BELCORP’s required escrow deposits during the course of the conspiracy.
19. It was a further part of the conspiracy that the defendants sold cigarettes to a Cooperating Entity located in the Western District of Virginia, hereinafter CE #2, pursuant to an agreement that CE #2 would fraudulently under-report sales of BELCORP cigarettes into the States of Kentucky, North Carolina, South Carolina and Tennessee, resulting in a reduction of BELCORP OF AMERICA’s required escrow deposits during the course of the conspiracy.

OVERT ACTS

In furtherance of the conspiracy and to effect the objects thereof, the defendants committed, among others, the following overt acts in the Western District of Virginia and elsewhere:

In 2007-2008 RIBEIRO, BELCORP OF AMERICA
And Another Corporate Entity Sold Cigarettes
To CE #1, Using False Invoices Or No Invoices, To Evade
State Excise Taxes And Escrow Deposits

20. CE #1 is owned by Cooperating Individual #1, hereinafter CI #1, and is engaged in the wholesale distribution of cigarettes in North Carolina and South Carolina.

21. Beginning in 2006, CE #1 purchased cigarettes from BELCORP OF AMERICA, INC., and other corporate entities owned, controlled, or participated in by ROBERTO RICEIRI RIBEIRO.
22. In or about October of 2006, RIBEIRO and CI #1 agreed that BELCORP would sell cigarettes to CE #1 using invoices that falsely stated the quantity sold, or with no invoice at all. The agreement was part of a scheme to evade North and South Carolina cigarette excise taxes and falsely report the quantity of sales of BELCORP cigarettes into those States, thus reducing BELCORP's annual escrow deposit requirement. The difference between the quantity of cigarettes actually shipped and what was reflected on the invoice would be paid by CI #1 to RIBEIRO in cash or other items of value at a reduced price per carton.
23. In 2007-2008, pursuant to the agreement, RIBEIRO sold 504 cases of BELCORP cigarettes to CE #1 with no invoices or falsified invoices, of which CE #1 resold 312 cases into North and South Carolina that were not reported to such States, allowing BELCORP to evade over \$154,612.00 in required annual escrow deposits.
24. During the period 2006 to 2008, in furtherance of the conspiracy, false reports were sent to the States by use of the United States mail, documents were sent by facsimile transmission, and RIBEIRO, CI #1 and other co-conspirators communicated by the use of a telephone in interstate commerce.
25. The above described false invoice and/or off invoice transactions and false reports to the States that occurred during the period 2007-2008 are detailed below:

Date	Invoice Number(s)	Total Cases Received by CE #1	Total Cases Invoiced to CE #1	Off Invoice Cases not reported to SC by CE #1	Date False Report to South Carolina Filed by CE #1
2/5/2007	FB-033	48	24	24	3/19/2007
2/12/2007	FB-036	99	75	24	3/19/2007
3/7/2007	FB-043	95	71	24	4/20/2007
4/10/2007	FB-045	67	43	24	5/18/2007
6/19/2007	FB-057	139	115	24	7/19/2007
8/7/2007	FB-0582	54	30	24	9/19/2007
9/3/2007	FB-0583	305	281	24	10/19/2007
11/5/2007	FB-064	170	146	24	12/19/2007
Totals 2007:		977	785	192	
2/6/2008	FB-49	78	30	48	3/19/2008
6/12/2008	FB-73163	72	24	48	7/19/2008
8/11/2008	FB-73353	184	160	24	9/19/2008
11 or 12/2008	off invoice	192	0	192	Unknown
Totals 2008:		526	214	312	
Total 2007-2008		1503	999	504	

**In 2008 and 2009 RIBEIRO, SPEARS and STEWART
Conspired to Evade State Escrow Deposits**

26. In or about January 2008, RIBEIRO, SPEARS and STEWART agreed to sell BELCORP cigarettes to CE #2 at a lower cost, with the understanding that CE #2 would under-report re-sale of this product into the states of Kentucky, Tennessee, South Carolina and North Carolina. Pursuant to the agreement, SPEARS and RIBEIRO directed CE #2 to report only 5%-20% of the re-sales into the various states, enabling BELCORP OF AMERICA, INC. to evade required State escrow deposits.
27. On or about January 11, 2008, SPEARS spoke by telephone with an ATF confidential informant and agreed to sell BELCORP cigarettes to CE #2. As a part of the telephone discussion, SPEARS directed that CE #2 under-report sales into Tennessee.

Implementing the discussion, on or about January 15, 2008, an invoice was sent from Dade County, Florida to CE #2 and received in the Western District of Virginia. The cigarettes described in the invoice were delivered to the Western District of Virginia and the invoice was paid.

28. On or about January 28, 2008, SPEARS and STEWART met with CI #2 and other representatives of CE #2 in the Western District of Virginia and discussed details of the conspiracy.
29. On or about July 22, 2008, RIBEIRO and SPEARS met with representatives of CE #2 in the Western District of Virginia and discussed details of the conspiracy.
30. In 2008 and 2009, BELCORP, PLAYERS INTERNATIONAL SERVICE CORPORATION, RIBEIRO, SPEARS, and STEWART made or caused to be made multiple deliveries of cigarettes to CE #2 in the Western District of Virginia, and sent multiple invoices by facsimile transmission to CE #2 in the Western District of Virginia. The deliveries were made in the Western District of Virginia on numerous occasions by trucks registered to PLAYERS INTERNATIONAL SERVICE CORPORATION.
31. Pursuant to the directions of the defendants, in 2008 and 2009 CE #2 filed false reports with the States of Kentucky, South Carolina, North Carolina and Tennessee by U.S. mail, as follows:

2008 FALSE REPORTING TO THE STATES							
2008		KY	NC	SC	TN	Total	Reported %
Jan	Stamped/Taxed	2,280	0	0	7680	9,960	
	Reported	0	0	0	0	0	0.0%
Feb	Stamped/Taxed	1,380	0	0	10565	11,945	
	Reported	264	0	0	528	792	6.6%
March	Stamped/Taxed	1560	0	0	12827	14,387	
	Reported	126	0	0	564	690	4.8%

USAO#:2011R00159

April	Stamped/Taxed	5640	0	0	16444	22,084	
	Reported	186	0	0	819	1,005	4.6%
May	Stamped/Taxed	66779	0	0	17821	84,600	
	Reported	6282	0	0	3710	9,992	11.8%
June	Stamped/Taxed	16961	0	0	27991	44,952	
	Reported	1726	0	0	2435	4,161	9.3%
July	Stamped/Taxed	36260	0	0	27373	63,633	
	Reported	3692	0	0	5742	9,434	14.8%
August	Stamped/Taxed	45119	0	0	35484	80603	
	Reported	2185	0	0	7127	9,312	11.6%
Sept	Stamped/Taxed	100094	0	0	23430	123524	
	Reported	12120	0	0	4093	16,213	13.1%
Oct	Stamped/Taxed	46375	0	2640	17837	66852	
	Reported	4743	0	0	3579	8,322	12.4%
Nov	Stamped/Taxed	26934	7500	7080	28665	70179	
	Reported	4507	0	0	3846	8,353	11.9%
Dec	Stamped/Taxed	56880	0	10740	28593	96213	
	Reported	11556	0	480	7738	19,774	20.6%

2009 FALSE REPORTING TO THE STATES							
2009		KY	NC	SC	TN	Total	Reported%
Jan	Stamped/Taxed	27180	0	3000	22,916	53096	
	Reported	0	0	300	6,926	7226	13.6%
Feb	Stamped/Taxed	25830	0	7980	44,581	78391	
	Reported	0	0	1995	9825	11820	15.1%
March	Stamped/Taxed	28140	0	5100	20,867	54107	
	Reported	0	0	1020	4175	5195	9.6%
April	Stamped/Taxed	0	0	5940	34,189	40129	
	Reported	0	0	1188	6866	8054	20.1%
May	Stamped/Taxed	0	0	12060	25,645	37705	
	Reported	0	0	2412	3874	6286	16.7%
June	Stamped/Taxed	0	3318	24858	27,358	55534	
	Reported	0	0	4968	5556	10524	19.0%

July	Stamped/Taxed	0	0	26410	28,495	54905	
	Reported	0	0	5396		5396	9.8%
Aug	Stamped/Taxed	0	0	18780	19116	37896	
	Reported	0	0	17700	5735	23435	61.8%
Sept	Stamped/Taxed	0	0	0	667	667	
	Reported	0	0	0	0	0	0.0%
Oct	Stamped/Taxed	0	0	0	80	80	
	Reported	0	0	0	80	80	100.0%
Nov	Stamped/Taxed	0	7500	0	4374	11874	
	Reported	0	0	0	4374	4374	36.8%
Dec	Stamped/Taxed	0	0	0	0	0	
	Reported					0	0.0%

**In 2008 and 2009 RIBEIRO, SPEARS And STEWART
Conspired To Evade Federal Excise Taxes, MSA Payments, and USDA Fees**

The Cut Rag Scheme to Evade FET and MSA

32. On July 22, 2008, RIBEIRO and SPEARS met with CI #2 in the Western District of Virginia, and RIBEIRO suggested purchasing raw "cut rag" (processed tobacco used in the manufacture of cigarettes) from CE #2 to cover up the number of cigarettes being manufactured, because the TTB relied on the weight of raw tobacco to determine the quantity of cigarettes produced by a manufacturer. Discussions continued in 2008, and on November 20, 2008, SPEARS and STEWART met with CI #2 in the Western District of Virginia to further discuss details of the plan. RIBEIRO, BELCORP, SPEARS, and STEWART formulated a scheme to purchase tractor-trailer loads of cut rag tobacco from CE #2. The agreement was that the cut rag would be sold to BELCORP at the "off-the-books" price of \$254,000.00 per load, when fair market value for a load of tobacco in normal commerce was \$53,000.00. The use of "off-the-books" cut rag enabled

RIBEIRO to manufacture cigarettes without paying the federal excise tax because regulatory authorities would have no record of tobacco coming in to BELCORP. The "off books" cut rag tobacco allowed RIBEIRO to produce cigarettes without paying the required FET and then allowed RIBEIRO to sell the cigarettes made from the "off books" cut rag to customers without the required records in violation of the CCTA, and avoiding the required USDA fees and state escrow deposits. In August to October 2008, RIBEIRO purchased and picked up three tractor-trailer loads of cut rag tobacco without any paperwork (no invoices or documents showing his receipt of this product) as required by TTB. Each of these "off-book" transactions were conducted without the required record keeping, and utilized interstate carriers, mailings, faxes and phone calls. RIBEIRO and BELCORP failed to report to the Alcohol and Tobacco, Tax and Trade Bureau, manufactured tobacco removals in excess of 140,000,000 cigarette sticks, resulting in underreporting and an additional tax due in excess of \$3,000,000. In addition, during the 2008 and 2009 calendar years, RIBEIRO and BELCORP filed numerous false and fraudulent excise tax returns, and underreported their excise tax liability.

33. BELCORP, ROBERTO RICIERI RIBEIRO, and PLAYERS INTERNATIONAL SERVICE CORPORATION paid for the cut rag tobacco, in part, with manufactured tobacco products and luxury vehicles delivered to the Western District of Virginia by PLAYERS INTERNATIONAL SERVICE CORPORATION.
34. On or about December 08, 2008, ROBERTO RIBEIRO directed MARK RICHARD SPEARS to provide false BELCORP invoices to CE #2, located in the Western District of Virginia. These false invoices were intended to be provided to the Alcohol and

Tobacco, Tax and Trade Bureau auditors that were concurrently conducting a civil audit of BELCORP operations. These false invoices also came with instructions from RIBEIRO that the original invoices were to be destroyed.

The CHIP FET Increase Scheme to Evoke FET and MSA

35. On February 4, 2009, Congress passed Public Law 111-3, The Children's Health Insurance Program Reauthorization Act of 2009, which increased the FET on cigarettes weighing less than 3 pounds per 1,000 from \$19.50 to \$50.33 per 1,000 cigarettes. These increased tax rates were effective April 1, 2009. This increased the FET due on a case of cigarettes from \$234.00 to \$603.60. The law imposed a floor stocks tax (FST) on all tobacco products (except large cigars), cigarette papers and cigarette tubes held for sale on April 1, 2009. The FST for a case of cigarettes was approximately \$369.60. Beginning in March 2009, RIBEIRO, SPEARS, and STEWART attempted to hide in excess of 1,000 cases of BELCORP cigarettes to avoid the FST. RIBEIRO, SPEARS, and STEWART went looking for, and found, unlicensed warehouses located in Mississippi and Tennessee where they could store their manufactured product. Unbeknownst to them, the individuals they had found to conceal their product were cooperating government witnesses. By moving inventory to the unlicensed warehouses, the defendants would be able to realize the increased portion of the federal excise tax rate as profit to them. The potential profit was \$369.60 per case, or a total of \$369,600.00 for the 1,000 cases they attempted to conceal.
36. As directed by SPEARS and RIBEIRO, the cooperating government witness moved the product into normal commerce channels and reported to the respective states, 5-20% of

the product actually sold. The required monthly state tax reports were mailed to the respective states. These reports underreported the required MSA escrow deposits due.

37. Ultimately, BELCORP reported 691 cases of the above mentioned product to TTB for the FET due. No such reporting was ever done for any of the MSA deposits required by the states.

Evasion Of USDA Fees By BELCORP

38. The Fair and Equitable Tobacco Reform Act (FETRA) of 2004 allowed the United States Department of Agriculture (USDA) to assess a “buy out fee” for cigarettes sold in the United States. The USDA fee for 2007 was \$0.50 per carton, for 2008 was \$0.55 per carton, for 2009 \$0.55 per carton, and for 2010 was \$0.60 per carton, and is projected in 2011 to be \$0.63 per carton. The USDA uses the returns provided to TTB regarding removals of tobacco products from internal revenue bond as a basis for the assessment of this fee. The cut rag transactions described above conducted at the direction of BELCORP for the August 2008 to April 2009 period required BELCORP to pay the USDA assessment due on the cigarettes manufactured by BELCORP from the cut rag tobacco obtained from CE #2, and the “off-books” transaction enabled BELCORP to evade the assessment.

In 2008, RIBEIRO, SPEARS, BELCORP OF AMERICA, INC. And Another Corporate Entity Participated In The Delivery Of Cigarettes To CE #2 Based On False Invoices

39. On or about September 23, 2008, BELCORP OF AMERICA, INC. caused to be delivered to CE #2, in the Western District of Virginia, 580 cases of BELCORP cigarettes, of which 52 cases were reflected on the invoice of another corporate entity

controlled by RIBEIRO dated September 23, 2008, and 528 cases were off invoice. The invoice was false.

40. On or about October 6, 2008, BELCORP OF AMERICA, INC. caused to be delivered to CE #2, in the Western District of Virginia, 841 cases of BELCORP cigarettes, of which 313 cases were reflected on invoice of another corporate entity controlled by RIBEIRO dated October 4, 2008, and 528 cases were off invoice. The invoice was false.
41. All in violation of Title 18, United States Code, Section 371.

COUNT 2
(18 U.S.C. § 1956(h))
(Conspiracy to Commit Money Laundering)

1. The allegations contained in Count One are hereby realleged and incorporated by reference as though set forth in full.
2. From in or about February 2007, and continuing up to and including February 23, 2010, in the Western District of Virginia and elsewhere, the defendants, ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS, BELCORP OF AMERICA, INC., and PLAYERS INTERNATIONAL SERVICE CORPORATION, did knowingly combine, conspire, confederate, and agree with each other and with other persons known and unknown to the Grand Jury to commit offenses against the United States in violation of Title 18, United States Code, Section 1956, to wit:
 - a. to knowingly conduct and attempt to conduct financial transactions affecting interstate and foreign commerce, which involved the proceeds of a specified unlawful activity, that is, mail fraud, wire fraud and violations of the Contraband Cigarette Trafficking Act, with the intent to promote the carrying on of specified

unlawful activity, that is mail fraud, wire fraud and violations of the Contraband Cigarette Trafficking Act, and that while conducting and attempting to conduct such financial transactions knew that the property involved in the financial transaction represented the proceeds of some form of unlawful activity in violation of Title 18, United States Code, Section 1956(a)(1)(A)(i); and

b. to knowingly conduct and attempt to conduct financial transactions affecting interstate commerce and foreign commerce, which transactions involved the proceeds of a specified unlawful activity, that is, mail fraud, wire fraud and violations of the Contraband Cigarette Trafficking Act, knowing that the transactions were designed in whole or in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of specified unlawful activity, and that while conducting and attempting to conduct such financial transactions, knew that the property involved in the financial transactions represented the proceeds of some form of unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i); and

c. to knowingly engage and attempt to engage, in monetary transactions by, through or to a financial institution, affecting interstate and foreign commerce, in criminally derived property of a value greater than \$10,000, that is mail fraud, wire fraud and violations of the Contraband Cigarette Trafficking Act, such property having been derived from a specified unlawful activity, that is, mail fraud, wire fraud and violations of the Contraband Cigarette Trafficking Act, in violation of Title 18, United States Code, Section 1957.

WAYS, MEANS, AND MANNER OF THE CONSPIRACY

3. The ways, means, and manner used to accomplish the objectives of the conspiracy included, among others, the following:
 - a. Members of the conspiracy sold and shipped cigarettes using false invoices or no invoices, in violation of Title 18 United States Code §§ 2342 and 2343.
 - b. Members of the conspiracy obtained raw tobacco for use in the manufacture of cigarettes in exchange for cigarettes shipped without invoices or other required documentation, and in exchange for vehicles.
 - c. Members of the conspiracy directed and aided and abetted the filing of false reports of cigarette sales into the States of Kentucky, North Carolina, South Carolina and Tennessee, which reports were filed with such States by use of the U.S. mails, in violation of Title 18 United States Code § 1341.
 - d. Members of the conspiracy communicated directions by telephone and other wire communication devices in furtherance of their scheme or artifice to defraud, in violation of Title 18 U.S.C. § 1343.
 - e. Members of the conspiracy obtained proceeds from the sale of cigarettes distributed in furtherance of their scheme to defraud, and used the proceeds of such sales in part to manufacture additional cigarettes for distribution in the ongoing scheme to defraud.
 - f. Members of the conspiracy created and operated several business entities, opened bank accounts in their own names and in the names of the business entities and, using the financial institutions, transferred funds between such entities in order to promote and conceal their illegal activities, and to conceal and disguise the nature,

location, source, ownership, and control of the proceeds of their illegal acts.

g. Members of the conspiracy engaged in the conduct contained in the allegations charged in the following counts of this Indictment, which are hereby incorporated by reference as though set forth in full.

OVERT ACTS

In furtherance of the conspiracy and to effect the objects thereof, in addition to the allegations in Count One incorporated in this Count 2, the defendants committed the following overt acts, among others, in the Western District of Virginia and elsewhere:

4. ROBERTO RICIERI RIBEIRO established bank accounts in the name of companies that invoiced the sale of BELCORP cigarettes in order to receive payment for the cigarette transactions, as follows:

- a. Banc Enterprise Corp., Bank of America, Account Number xxxx xxxx 9323 (hereinafter described as “the Banc Enterprises Nevada account” or “BE NV 9323.”)
- b. Banc Enterprise Corp., Bank of America, Checking Acct. # xxxx xxxx 4792 (hereinafter described as “the Banc Enterprises Florida account” or BE FL 4292.”)
- c. BELCORP OF AMERICA, INC., Wachovia Bank, Account Number xxxxxxxxxxxx5585 (hereinafter sometimes described as “BELCORP Wach 5585.”)
- d. BELCORP OF AMERICA, INC., Bank of America, Account Number xxxx xxxx 6386 (hereinafter sometimes described as “BELCORP BofA 6386.”).

5. During the period on or about February 5, 2007 to on or about February 19, 2010, the conspiracy stated at Count One of this Indictment and its objectives (mail fraud, wire

fraud and violation of the Contraband Cigarette Trafficking Act) generated payments from CE #1 and from CE #2 to BELCORP OF AMERICA, INC. and an affiliated corporate entity. The payments were made by check or wire transfer to one of the above accounts in a total amount exceeding approximately \$10,000,000.

6. During the period on or about February 5, 2007 to on or about January 28, 2009, CE #1 and CE #2 sent approximately \$6,772,737 of the above described \$10,000,000 of proceeds to an affiliated corporate entity at Bank of America, Account Number xxxx xxxx 9323 (the Banc Enterprises Nevada account). After receipt, the proceeds were commingled with other funds in the accounts, then quickly transferred (often on the same day) to other accounts including another Banc Enterprises Corp. account, Bank of America Checking Acct. # xxxx xxxx 4792 (the Banc Enterprises Florida account) or other RIBEIRO controlled accounts, then further commingled and further transferred to other accounts or recipients, including accounts maintained by BELCORP OF AMERICA, INC.
7. On or about the dates stated below, a portion of the approximately \$10,000,000 of SUA proceeds was transferred to BELCORP OF AMERICA, INC., Wachovia Bank, Account Number xxxxxxxxx5585 or to BELCORP OF AMERICA Bank of America, Account Number xxxx xxxx 6386 from the Banc Enterprises Florida account or from other RIBEIRO controlled accounts, or sent to the BELCORP accounts directly by CE #1 and CE #2. The proceeds were then further commingled with other funds in the account and thereafter used, in whole or in part and in conjunction with funds in the Banc Enterprises Florida account, to obtain materials for or pay expenses related to the manufacture, sale and distribution of cigarettes, including the sale and distribution of

cigarettes to CE #2 in the Western District of Virginia:

From	To	Date	Amount
BE FL 494792	BELCORP Wach 5585	12/10/2007	\$20,500
BE FL 494792	BELCORP Wach 5585	12/18/2007	\$33,900
BE FL 494792	BELCORP Wach 5585	2/27/2008	\$84,500
BE FL 494792	BELCORP Wach 5585	4/15/2008	\$500,000
BE FL 494792	BELCORP Wach 5585	5/20/2008	\$37,000
BE NV 9323	BELCORP Wach 5585	6/4/2008	\$30,000
PLAYERS INTERNATIONAL SERVICE CORPORATION Ocean 9205	BELCORP Wach 5585	6/6/2008	\$42,000
BE FL 494792	BELCORP Wach 5585	6/20/2008	\$90,000
BE FL 494792	BELCORP Wach 5585	6/26/2008	\$76,000
BE FL 494792	BELCORP Wach 5585	7/2/2008	\$15,000
BE FL 494792	BELCORP Wach 5585	7/2/2008	\$12,000
BE FL 494792	BELCORP Wach 5585	7/16/2008	\$101,000
BE FL 494792	BELCORP Wach 5585	7/23/2008	\$6,000
BE FL 494792	BELCORP Wach 5585	7/31/2008	\$28,700
BE FL 494792	BELCORP Wach 5585	9/16/2008	\$182,500
BE FL 494792	BELCORP Wach 5585	9/19/2008	\$160,000
BE FL 494792	BELCORP Wach 5585	9/24/2008	\$50,000
BE FL 494792	BELCORP Wach 5585	10/17/2008	\$30,000
BE FL 494792	BELCORP Wach 5585	10/23/2008	\$75,000
BE FL 494792	BELCORP Wach 5585	10/24/2008	\$50,000
BE FL 494792	BELCORP Wach 5585	11/12/2008	\$19,000
BE FL 494792	BELCORP Wach 5585	11/14/2008	\$54,000
BE FL 494792	BELCORP Wach 5585	12/1/2008	\$46,500
BE FL 494792	BELCORP Wach 5585	12/18/2008	\$28,000
BE FL 494792	BELCORP Wach 5585	12/31/2008	\$16,440
CE #2	BELCORP Wach 5585	1/20/2009	\$302,940
BE NV 9323	BELCORP Wach 5585	1/22/2009	\$20,000
BE NV 9323	BELCORP Wach 5585	1/28/2009	\$50,000
BE NV 9323	BELCORP Wach 5585	1/29/2009	\$50,000
BE NV 9323	BELCORP Wach 5585	1/29/2009	\$40,000
CE #2	BELCORP Wach 5585	2/4/2009	\$216,315
CE #2	BELCORP Wach 5585	2/17/2009	\$285,000

USAO#:2011R00159

CE #2	BELCORP Wach 5585	2/24/2009	\$238,830
CE #2	BELCORP Wach 5585	3/2/2009	\$200,000
CE #2	BELCORP Wach 5585	3/5/2009	\$60,750
CE #2	BELCORP Wach 5585	3/11/2009	\$112,860
CE #2	BELCORP Wach 5585	3/23/2009	\$114,655
CE #2	BELCORP Wach 5585	3/30/2009	\$328,890
CE #2	BELCORP BofA 6386	5/27/2009	\$43,620
CE #2	BELCORP BofA 6386	5/27/2009	\$50,000
CE #2	BELCORP BofA 6386	6/1/2009	\$55,504
CE #2	BELCORP BofA 6386	6/16/2009	\$121,296
CE #2	BELCORP BofA 6386	6/30/2009	\$70,000
CE #2	BELCORP BofA 6386	7/27/2009	\$302,965
CE #2	BELCORP BofA 6386	7/28/2009	\$91,260
CE #1	BELCORP BofA 6386	11/3/2009	\$231,984
CE #1	BELCORP BofA 6386	2/1/2010	\$240,576
CE #1	BELCORP BofA 6386	2/19/2010	\$128,880

8. On or about the dates stated below, cigarettes manufactured by BELCORP OF AMERICA, INC, using the proceeds of unlawful activity were sent to CE #2 in the Western District of Virginia, as follows:

Cases shipped	Date received by CE #2 in WDVA
162	9/22/2008
52	9/23/2008
12	9/29/2008
138	9/30/2008
313	10/6/2008
120	10/9/2008
156	10/15/2008
563	10/23/2008
246	10/28/2008
75	11/5/2008
10	11/12/2008
564	3/4/2009
198	3/10/2009

103	3/18/2009
577	3/27/2009
80	5/19/2009
112	5/28/2009
131	6/16/2009
80	6/19/2009
191	8/3/2009
274	8/6/2009
270	8/10/2009

9. In 2008 and 2009, RIBEIRO, BELCORP , PLAYERS INTERNATIONAL SERVICE CORPORATION, SPEARS and companies owned or controlled by SPEARS sent numerous invoices or other documents related to shipments of cigarettes by facsimile machine to CE #2, directing that payment be made to the Banc Enterprises Nevada account or to one of the above described BELCORP OF AMERICA, INC. accounts. CE #2 made payments by wire transfer as directed. Each facsimile transmission was received by CE #2 in the Western District of Virginia.

10. Vehicles registered to or shipped by PLAYERS INTERNATIONAL SERVICE CORPORATION were delivered to CE #2 in the Western District of Virginia as partial or full payment for cut rag tobacco used by BELCORP OF AMERICA, INC. to manufacture cigarettes that were subsequently sold or transferred by BELCORP OF AMERICA, INC. to CE #2 and, as agreed, not reported by CE #2 to the States where CE #2 sold the cigarettes, as detailed in Count 1 of this Indictment.

a. On or about October 30, 2008, BELCORP OF AMERICA, INC. delivered an Aston Martin vehicle registered to PLAYERS INTERNATIONAL SERVICE

CORPORATION to CE #2 as partial payment for cut rag tobacco. The vehicle was received by CE #2 in the Western District of Virginia.

b. On or about December 11, 2008, BELCORP OF AMERICA, INC. delivered a 2007 Lamborghini sports car registered to PLAYERS INTERNATIONAL SERVICE CORPORATION to CE #2 in Alabama, as partial payment for cut rag tobacco. Subsequently, on or about April 2, 2009, ROBERTO RIBEIRO sent the vehicle title to CE #2, by Federal Express. The Federal Express envelope stated that it was sent by ROBERTO RIBEIRO, FedEx Account Number 251504237, Phone Number 305-597-0001, PLAYERS INTERNATIONAL SERVICE CORPORATION, 4101 NW 25th Street, Miami, FL 33172.

c. On or about May 30, 2009, BELCORP OF AMERICA, INC. delivered a Cadillac Escalade to CE #2 as partial payment for cut rag tobacco. The vehicle was registered to PLAYERS INTERNATIONAL SERVICE CORPORATION, delivered to CE #2 using a flat bed truck registered to PLAYERS INTERNATIONAL SERVICE CORPORATION and was received by CE #2 in the Western District of Virginia.

d. On or about June 11, 2009, BELCORP OF AMERICA, INC. delivered a Mercedes sedan to CE #2 as payment for cut rag tobacco. The vehicle was delivered using a flat bed truck registered to PLAYERS INTERNATIONAL SERVICE CORPORATION and was received by CE #2 in the Western District of Virginia.

11. On or about December 8, 2008, SPEARS asked CI #2 to create false invoices to account for off invoice cigarettes previously sold by BELCORP OF AMERICA, INC,

to CE #1. CE #2 created the false invoices as SPEARS requested. In or about January, 2009, RIBEIRO directed CI #1 to pay \$215,460 to CE #2 using two checks, one to pay BELCORP for the off invoice cigarettes delivered to CE #1 in 2008 and one to pay CE #2 for producing the false invoices to conceal the off invoice transactions. CI #1 prepared the two checks as directed and delivered them to RIBEIRO. After receiving the checks, on or about January 26, 2009, RIBEIRO sent the checks to CE #2 by overnight mail with instructions to CE #2 to further transfer the funds for the off invoice shipments to the Banc Enterprises Nevada account. The two checks were received by CE #2 in the Western District of Virginia and, on or about January 29, 2009, CE #2 transferred \$170,880 by wire transfer to the Banc Enterprises Nevada account as directed by RIBEIRO.

12. In April and May of 2009, MARK RICHARD SPEARS and ROBERTO RICIERI RIBEIRO directed CE #2 to make payments resulting from the CHIP FET tax increase scheme to third parties as more fully described in Count 1. The payments were for off invoice transactions, and enabled SPEARS, RIBEIRO, and BELCORP to conceal the transactions by ensuring that funds resulting from the transactions did not come back directly to the defendants. Pursuant to these third party payments:
 - a. On or about April 14, 2009, SPEARS told CI #2, by telephone, that RIBEIRO wanted CI #2 to send money to the BELCORP MSA escrow account for the State of South Carolina. CE #2 owed BELCORP for cigarettes sent to CE #2 off invoice, as part of a scheme to evade the FET increase that went into effect on April 1, 2009;

- b. On or about April 29, 2009, SPEARS told CI #2, by telephone, that RIBEIRO wanted CI #2 to send money to the BELCORP MSA escrow account for the State of North Carolina that CE #2 owed for cigarettes sent by BELCORP to CE #2 off invoice, as part of a scheme to evade the FET increase that went into effect on April 1, 2009;
- c. In or about May, 2009, SPEARS again discussed, by telephone, payment by CE #2 for off invoice cigarettes sent to CE #2 as part of the scheme to evade the FET increase that went into effect on April 1, 2009. SPEARS asked that CE #2 send the funds to a title company in furtherance of RIBEIRO's purchase of property located in Nevada.

13. Besides the bank accounts listed above that were used to receive the initial payments for the illegal cigarette transactions, ROBERTO RICIERI RIBEIRO established other bank accounts to further layer the payments from the illegal cigarette transactions and conceal their source. RIBEIRO, BELCORP, and PLAYERS INTERNATIONAL SERVICE CORPORATION conducted hundreds of financial transactions affecting interstate commerce in the accounts to receive the initial payments listed above and in these other accounts, which include but are not limited to:

- a. PLAYERS INTERNATIONAL SERVICE CORPORATION, Bank of America, Account Number xxxxx xxxx 8787;
- b. PLAYERS INTERNATIONAL SERVICE CORPORATION, Ocean Bank, Account Number xxxxx9205;
- c. Players International Group, LLC, Bank of America, Account Number xxxx xxxx 6727;

- d. Yachts US, Inc., Bank of America, Account Number xxxx xxxx 8813;
- e. Yachts US, Inc., Ocean Bank, Account Number xxxxx9605;
- f. Roberto RIBEIRO, Bank of America, Checking Account Number xxxx xxxx 8513.

14. All in violation of Title 18 United States Code § 1956 (h).

COUNTS 3 THROUGH 57
(18 U.S.C. § 1341)
(Mail Fraud)

- 1. The allegations contained in Count One are hereby realleged and incorporated by reference as though set forth in full.
- 2. On or about the dates set forth below, in the Western District of Virginia, ROBERTO RICIERI RIBEIRO, BELCORP OF AMERICA, INC., MARK RICHARD SPEARS, TIMOTHY ROSS STEWART, the defendants, with the intent to defraud, devised a scheme or artifice to defraud and to obtain money and property by means of false pretenses, representations, and promises, to wit: false reporting of BELCORP cigarettes sales to the States of Kentucky, North Carolina, South Carolina and Tennessee, for the purpose of reducing BELCORP's required annual escrow deposit; and to defeat each State's right and opportunity to remedy such false under reporting and reduced escrow deposit by continued false reporting to the States and concealment thereof.
- 3. For the purpose of executing and attempting to execute the above-described scheme and artifice to defraud and deprive, the defendant(s), in the Western District of Virginia, knowingly caused to be delivered by mail or by private or commercial interstate carrier

according to the direction thereon a matter, specifically monthly reports to the States of sales of BELCORP cigarettes into such States, as more fully described below:

Count	Date	Mailing in the Western District of Virginia
3	February, 2008	False report to the State of Kentucky
4	February, 2008	False report to the State of Tennessee
5	March, 2008	False report to the State of Kentucky
6	March, 2008	False report to the State of Tennessee
7	April, 2008	False report to the State of Kentucky
8	April, 2008	False report to the State of Tennessee
9	May, 2008	False report to the State of Kentucky
10	May, 2008	False report to the State of Tennessee
11	June, 2008	False report to the State of Kentucky
12	June, 2008	False report to the State of Tennessee
13	July, 2008	False report to the State of Kentucky
14	July, 2008	False report to the State of Tennessee
15	August, 2008	False report to the State of Kentucky
16	August, 2008	False report to the State of Tennessee
17	September, 2008	False report to the State of Kentucky
18	September, 2008	False report to the State of Tennessee
19	October, 2008	False report to the State of Kentucky
20	October, 2008	False report to the State of Tennessee
21	November, 2008	False report to the State of Kentucky
22	November, 2008	False report to the State of Tennessee
23	December, 2008	False report to the State of Kentucky
24	December, 2008	False report to the State of North Carolina
25	December, 2008	False report to the State of South Carolina
26	December, 2008	False report to the State of Tennessee
27	January, 2009	False report to the State of Kentucky
28	January, 2009	False report to the State of South Carolina
29	January, 2009	False report to the State of Tennessee
30	February, 2009	False report to the State of Kentucky
31	February, 2009	False report to the State of Tennessee
32	March, 2009	False report to the State of Kentucky
33	March, 2009	False report to the State of Tennessee
34	April, 2009	False report to the State of Kentucky
35	April, 2009	False report to the State of Tennessee
36	May, 2009	False report to the State of Kentucky
37	May, 2009	False report to the State of Tennessee
38	June, 2009	False report to the State of Kentucky
39	June, 2009	False report to the State of Tennessee
40	July, 2009	False report to the State of Kentucky
41	July, 2009	False report to the State of Tennessee
42	August, 2009	False report to the State of Kentucky
43	August, 2009	False report to the State of Tennessee
44	September, 2009	False report to the State of Kentucky
45	September, 2009	False report to the State of Tennessee
46	October, 2009	False report to the State of Kentucky
47	October, 2009	False report to the State of Tennessee
48	November, 2009	False report to the State of Kentucky

49	November, 2009	False report to the State of South Carolina
50	November, 2009	False report to the State of Tennessee
51	December, 2009	False report to the State of Kentucky
52	December, 2009	False report to the State of North Carolina
53	December, 2009	False report to the State of South Carolina
54	December, 2009	False report to the State of Tennessee
55	January, 2010	False report to the State of Kentucky
56	January, 2010	False report to the State of South Carolina
57	January, 2010	False report to the State of Tennessee

4. All in violation of Title 18, United States Code, Section 1341.

COUNTS 58 THROUGH 163

(18 U.S.C. § 134)
(Wire Fraud)

1. The allegations contained in Count One are hereby realleged and incorporated by reference as though set forth in full.
2. On or about the dates set forth below, in the Western District of Virginia, the defendant(s) listed below, with the intent to defraud, devised a scheme or artifice to defraud and to obtain money and property by means of false pretenses, representations, and promises, to wit: false reporting of BELCORP cigarettes sales to the States of Kentucky, North Carolina, South Carolina and Tennessee, as described at Count One of this Indictment, for the purpose of reducing BELCORP's required annual escrow deposit; and to defeat each State's right and opportunity to remedy such false under reporting and reduced escrow deposit by continued false reporting to the States and concealment thereof.
3. For the purpose of executing and attempting to execute the above-described scheme and artifice to defraud and deprive, the defendant(s) listed below as to each count, in the Western District of Virginia, knowingly transmitted or caused to be transmitted by means

of wire, radio, or television communication in interstate or foreign commerce, certain writings, signs, signals, pictures and sounds for the purpose of executing such scheme or and artifice, specifically facsimile transmissions to CE #2 in the Western District of Virginia executing the scheme to defraud, as more fully described below:

Count	Date	Defendant(s)	Invoice		
			#	From	Through
58	1/15/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 001- 08	PLAYERS 01/15/08 5:58am 305-597-0500	
59	1/30/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 002- 08	PLAYERS 01/30/08 2:48pm 305-597-0500	
60	2/7/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 003- 08	PLAYERS 2/07/08 2:03pm 305-597-0500	
61	2/11/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 004- 08	PLAYERS 2/11/08 2:23pm 305-597-0500	
62	2/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 005- 08	PLAYERS 2/18/08 12:19pm 305-597-0500	
63	3/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 006- 08	PLAYERS 3/18/08 10:49am 305-597-0500	
64	4/14/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 007- 09	PLAYERS 4/14/08 9:50am 305-597-0500	
65	4/14/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 007- 08	PLAYERS 4/14/08 12:13 pm 305-597-0500	
66	4/15/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	Wire Instruc tions	PLAYERS 04/15/08 2:58pm 305-597-0500	

USAO#:2011R00159

Count		Date	Defendant(s)	Invoice #	From	Through
67		4/22/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 008-08	PLAYERS 4/22/08 9:05am 305-597-0500	
68		5/9/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 009-08	PLAYERS 5/09/08 10:24am 305-597-0500	
69		5/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 010-08	PLAYERS 5/16/08 9:38am 305-597-0500	
70		5/19/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 011-08	Players Car Rental 5/19/08 12:38pm 305	
71		6/2/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION, MARK RICHARD SPEARS	BT 010-08	PLAYERS 5/31/08 7:39pm 305-597-0500	SS&P Dist. 6/02/08 9:49am 352-481-9203
72		6/7/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 013-08	PLAYERS 6/07/08 8:31pm 305-597-0500	
73		6/11/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 014-08	PLAYERS 6/11/08 8:40pm 305-597-0500	
74		6/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 015-08	PLAYERS 6/16/08 7:49pm 305-597-0500	
75		6/23/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 016-08	BELCORP 6/24/08 11:20am 305-436-9455	
76		6/24/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 016-08	BELCORP 6/24/08 10:35am 305-436-9455	
77		6/29/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION	BT 017-08	PLAYERS 6/29/08 9:54pm 305-597-0500	BELCORP 7/1/09 10:30am 304-436-9455
78		6/30/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 021-08	BELCORP 6/30/08 9:59am 305-436-9455	
79		7/1/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 022-08	BELCORP 7/01/08 10:28am 305-436-	

USAO#: 2011R00159

Count		Date	Defendant(s)	Invoice #	From	Through
				9455		
80	7/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 023-08	BELCORP 7/16/08 2:48pm 305-436-9455		
81	7/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 024-08	BELCORP 7/16/08 2:49pm 305-436-9455		
82	7/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 025-08	BELCORP 7/16/08 2:48pm 305-436-9455		
83	7/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 026-08	BELCORP 7/18/08 4:44pm 305-436-9455		
84	7/31/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 028-08	BELCORP 7/31/08 12:27pm 305-436-9455		
85	8/6/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 029-08	BELCORP 8/06/08 9:48am 305-436-9455		
86	8/7/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 0309-08	BELCORP 8/7/08 1:44pm 305-436-9455		
87	8/11/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 031-08	BELCORP 8/11/08 5:34pm 305-436-9455		
88	8/12/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 032-08	BELCORP 8/12/08 10:48am 305-436-9455		
89	8/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 034-08	BELCORP 8/18/08 8:49am 305-436-9455		
90	8/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 033-08	BELCORP 8/18/08 8:49am 305-436-9455		
91	8/25/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 035-08	BELCORP 8/25/08 8:47am 305-436-9455		
92	8/28/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 036-08	BELCORP 8/28/08 9:27am 305-436-9455		
93	9/2/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 038-08	MARK SPEARS SS&P Dist. 9/02/08 10:43am 352-481-9203	BELCORP 9/03/08 10:26am 305-436-9455	
94	9/2/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 038-08	MARK SPEARS SS&P Dist. 9/02/08 10:43am 352-436-9455	BELCORP 9/03/08 10:26am 305-436-9455	
95	9/3/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 037-08	MARK SPEARS SS&P Dist. 9/02/08 10:43am 352-481-9203	BELCORP 9/03/08 10:26am 305-436-9455	
96	9/10/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 041-08	BELCORP 9/10/08 9:00am 304-436-9455		

USAO#:2011R00159

Count		Date	Defendant(s)	Invoice #	From	Through
97		9/10/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 040-08	BELCORP 9/08/08 9:26am 305-436-9455	
98		9/15/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 042-08	BELCORP 9/15/08 9:45am 305-436-9455	MARK SPEARS SS&P Dist. 9/15/08 9:56am
99		9/16/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Hand Written Invoice	BELCORP 9/16/08 305-436-9455	
100		9/17/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 045-08	BELCORP 9/17/08 8:40am 305-436-9455	
101		9/24/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 046-08	BELCORP 9/24/08 9:51am 305-436-9455	
102		9/24/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 046-08	BELCORP 9/24/08 9:51am 305-436-9455	
103		9/29/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 048-08	BELCORP 9/24/08 8:32am 305-436-9455	
104		10/6/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 050-08	BELCORP 10/06/08 9:18am 305-436-9455	MARK SPEARS SS&P Dist. 10/06/08 9:35am
105		10/6/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 050-08	BELCORP 10/06/08 9:14am 305-436-9455	
106		10/8/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 051-08	BELCORP 10/08/08 10:11am 305-436-9455	
107		10/8/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	BT 052-08	BELCORP 10/08/08 10:12am 305-436-9455	
108		10/14/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 053-08	BELCORP 10/14/08 11:13am 305-436-9455	MARK SPEARS SS&P Dist. 10/14/08 11:42am 352-481-9203
109		10/20/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	BT 054-08	BELCORP 10/20/08 11:59am 305-436-9455	MARK SPEARS SS&P Dist. 10/20/08 12:23pm 352-481-9203
110		10/24/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Packing List	BELCORP 10/24/08 3:24pm 305-436-9455	MARK SPEARS SS&P Dist. 10/24/08 3:37pm 352-481-9203

USAO#:2011R00159

Count		Date	Defendant(s)	#	From	Through
111	11/4/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Packing List	MARK SPEARS SS&P Dist. 11/04/08 12:12pm 352-481-9203	BELCORP 11/04/08 1:00pm 305-436-9455	
112	11/10/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Credit Note	MARK SPEARS SS&P Dist. 11/10/08 12:29pm 352-481-9203	BELCORP 11/10/08 12:48pm 304-436-9455	
113	11/13/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	PROFO RMA	BELCORP 11/13/08 12:08pm 305-436-9455	MARK SPEARS SS&P Dist. 11/13/08 12:52pm 352-481-9203	
114	11/30/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	73562	MARK SPEARS SS&P Dist. 11/30/08 3:03pm 352-481-9203	R.R.R. 11/30/08 3:42pm	
115	12/11/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	73579	BELCORP 12/11/08 10:52am 305-436-9455		
116	12/18/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	73589	BELCORP 12/18/08 12:pm 305-436-9455		
117	12/23/2008	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	75393	MARK SPEARS 12/08/08 8:54am 352-481-9203		
118	1/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	75393	BELCORP 1/02/09 11:32am 305-436-9455	MARK SPEARS 1/02/2009 10:41am 352-481-9203	
119	1/5/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91001	BELCORP 1/05/09 11:53am 305-436-9455	877-430-1576	
120	1/8/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91014	BELCORP 1/08/09 12:24pm 305-436-9455	877-430-1576	
121	1/12/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	91022	BELCORP 1/12/09 12:35pm 305-436-9455	MARK SPEARS 1/12/09 12:32pm 352-481-9203	
122	1/19/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91029	BELCORP 1/19/09 3:14pm 305-436-9455		
123	1/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91042	BELCORP 1/26/09 10:52am 305-436-9455		
124	1/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO		BELCORP 1/26/09 2:48pm 305-436-9455		
125	1/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91042	BELCORP 1/26/09 10:52am 305-436-9455		

USAO#: 2011R00159

Count		Date	Defendant(s)	Invoice #	From	Through
126		1/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	00001-09	BELCORP 1/26/09 2:48pm 305-436-9455	
127		1/27/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Wire Instructions	BELCORP 1/27/09 10:41am 305-436-9455	
128		1/27/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Wire Instructions	BELCORP 1/27/09 10:41am 305-436-9455	
129		2/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91047	BELCORP 2/2/09 12:04pm 305-436-9455	
130		2/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Wire Instructions	BELCORP 2/2/09 12:04pm 305-436-9455	
131		2/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Wire Instructions and 91047	BELCORP 2/02/09 12:04pm 305-436-9455	
132		2/16/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	80010	BELCORP 2/16/09 9:51am 305-436-9455	
133		2/16/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	80010	BELCORP 2/16/09 9:51am 305-436-9455	
134		3/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91128	BELCORP 3/2/09 1:57pm 305-436-9455	
135		3/2/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91128	BELCORP 3/02/09 1:57pm 305-436-9455	
136		3/16/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91171	BELCORP 3/16/09 8:28am 305-436-9455	
137		3/16/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91171	BELCORP 3/16/09 8:28am 305-436-9455	
138		3/30/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91222	BELCORP 3/30/09 9:37am 305-436-9455	
139		5/11/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Wire Instructions	BELCORP 5/11/09 11:32am 305-436-9455	352-481-9203
140		5/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91317	BELCORP 5/26/09 10:02am 305-436-9455	
141		5/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91301	BELCORP 5/26/09 10:02am 305-436-9455	
142		6/8/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Packing List	BELCORP 6/8/09 11:40am 305-436-9455	

USAO#:2011R00159

Count		Date	Defendant(s)	#	From	Through
143	6/16/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91391	BELCORP 6/16/09 9:28am 305-436-9455	
144	6/16/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Wire Instructions	BELCORP 6/16/09 9:28am 305-436-9455	Tobacco State 6/16/09 11:00am 352-481-9203
145	6/16/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	91391	BELCORP 6/16/09 9:28am 305-436-9455	Tobacco State 6/16/09 11:00am 352-481-9203
146	6/16/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91391	BELCORP 6/16/09 9:31am 305-436-9455	
147	6/19/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91400	BELCORP 6/19/09 10:58am 305-436-9455	
148	6/19/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Wire Instructions and 91400	BELCORP 6/19/09 10:59am 305-436-9455	352-481-9203
149	6/22/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Wire Instructions and 91400	BELCORP 6/19/09 11:00am 305-436-9455	Tobacco State 6/19/09 2:40pm 352-481-9203
150	7/9/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, PLAYERS INTERNATIONAL SERVICE CORPORATION, MARK RICHARD SPEARS	Wire Instructions	PLAYERS 7/09/09 5:52am 305-597-0500	Tobacco State 7/09/09 7:04pm 352-481-9203
151	7/15/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	Hand Written Invoice	BELCORP 7/15/09 12:08pm 305-436-9455	Tobacco State 7/15/09 12:25pm 352-481-9203
152	7/22/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91001	BELCORP 7/22/09 3:40pm 305-436-9455	
153	7/22/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91014 *	BELCORP 7/22/09 3:40pm 305-436-9455	
154	7/29/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	91498	BELCORP 7/29/09 9:39am 305-436-9455	Tobacco State 7/29/09 11:27am 352-481-9203
155	8/10/2009		BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91517	BELCORP 8/10/09 10:02am 305-436-9455	

USAO#:2011R00159

Count	Date	Defendant(s)	Invoice		
			#	From	Through
156	8/10/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91517	BELCORP 305-436-9455	CE #2 8/10/09 10:02am
157	8/13/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91507	BELCORP 8/13/09 305- 436-9455	CE #2 8/13/09 12:55pm
158	8/13/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91498	BELCORP 8/13/09 305- 436-9455	CE #2 8/13/09 12:55pm
159	8/13/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91517	BELCORP 8/13/09 305- 436-9455	CE #2 8/13/09 12:55pm
160	8/13/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	Wire Instruc tions	BELCORP 8/13/09 305- 436-9456	CE #2 8/13/09 12:55pm
161	8/21/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91517	BELCORP 8/21/09 3:38pm 305-436-9455	
162	8/26/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO	91517	BELCORP 8/26/09 5:10pm 305-436-9455	
163	9/28/2009	BELCORP OF AMERICA, INC., ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS	91621	BELCORP 305-436-9455	Tobacco State 9/28/09 3:34pm 352-481-9203

4. All in violation of Title 18, United States Code, Section 1343.

COUNT 164
(18 U.S.C. § 2342 (b))
(Contraband Cigarette Trafficking Act)

1. On or about September 23, 2008, in the Western District of Virginia, the defendants, ROBERTO RICIERI RIBEIRO, MARK RICHARD SPEARS, TIMOTHY ROSS STEWART and BELCORP OF AMERICA, INC., as principals and as aiders and abettors, did knowingly make a false statement or representation with respect to information required by Title 18, United States Code, § 2341 et seq., to be kept in the records of any person who ships, sells, or distributes any quantity of cigarettes in excess of 60,000 in a single transaction, to wit: a false invoice in the name of an affiliated

corporation for 52 cases of BELCORP cigarettes dated September 23, 2008, when in truth and fact the defendants caused to be delivered to CE #2, in the Western District of Virginia, 580 cases of BELCORP cigarettes, and 528 cases were not reflected in the invoice.

2. In violation of Title 18, United States Code, Section 2342(b), and 2.

COUNT 165
(18 U.S.C. § 2342 (b))
(Contraband Cigarette Trafficking Act)

1. On or about October 6, 2008, in the Western District of Virginia, the defendants, ROBERTO RICIERI RIBEIRO and BELCORP OF AMERICA, INC., as principals and as aiders and abettors, did knowingly make a false statement or representation with respect to information required by Title 18, United States Code, § 2341 et seq., to be kept in the records of any person who ships, sells, or distributes any quantity of cigarettes in excess of 60,000 in a single transaction, to wit: a false invoice in the name of an affiliated corporation for 313 cases of BELCORP cigarettes dated October 4, 2008, when in truth and fact the defendants caused to be delivered to CE #2, in the Western District of Virginia, 841 cases of BELCORP cigarettes, and 528 cases were not reflected in the invoice.
2. In violation of Title 18, United States Code, Section 2342(b), and 2.

COUNTS 166 to 168
(26 U.S.C. § 7201
(Willful Evasion of Federal Excise Tax)

1. The allegations in Count One of this Indictment, including those more particularly in the description of affirmative acts of evasion in the Cut Rag Scheme to Evade FET and MSA, are realleged and incorporated as if set forth in full..
2. On or about the dates listed below, in the Western District of Virginia, BELCORP OF AMERICA, INC., and ROBERTO RICIERI RIBEIRO, the defendants, as principals and as aiders and abettors, did willfully attempt to evade and defeat a large part of the federal excise tax on tobacco due and owing to the United States of America for the time periods alleged below as to each count, by filing and causing to be filed with the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, at Cincinnati, Ohio, a false and fraudulent Excise Tax Return, Form 5000.24. In that false return, RIBEIRO on behalf of BELCORP stated that the total number of cigarettes removed for the period and the amount of tax due and owing was as described below. In fact, as the defendants then and there knew, the number of cigarettes removed was substantially in excess of the number reported, and a substantial tax was due and owing the United States of America.

Count	Date of Offense	Time Period of Return	Sticks Reported Removed	Tax Reported	Actual Sticks Removed	Tax Due
166	10/27/08	9/16/08 to 9/25/08	720,000	\$14,040	11,796,000	\$230,022
167	10/27/08	10/1/08 to 10/15/08	2,340,000	\$45,630	15,234,000	\$253,188
168	11/14/08	10/16/08 to 10/31/08	1,800,000	\$35,100	12,768,000	\$248,876

3. In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 169
(18 U.S.C. §§ 1956(a)(1)(A)(i) and 1956(a)(1)(B)(i))
(Money Laundering – Promotion and Concealment)

1. On or about January 28, 2009, in the Western District of Virginia, ROBERTO RICEIRI RIBEIRO and BELCORP OF AMERICA, INC., as principals and as aiders and abettors, did knowingly conduct and attempt to conduct a financial transaction affecting interstate and foreign commerce, which involved the proceeds of specified unlawful activity, that is mail fraud and violations of the Contraband Cigarette Trafficking Act, with the intent to promote the carrying on of said specified unlawful activity, knowing that the transaction was designed in whole and in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of said specified unlawful activity, and that while conducting and attempting to conduct such financial transaction the defendant knew that the property involved in the financial transaction represented the proceeds of some form of unlawful activity, to wit: in or about January 2009, RIBEIRO directed CI #1 to write two checks totaling \$215,460 payable to CE #2 to pay BELCORP for off invoice cigarettes delivered to CE #1 in 2008, and to pay CE #2 to produce false invoices (so that BELCORP would not appear to be involved in the transactions) and pay the associated state excise taxes. CI #1 prepared the two checks as directed and delivered them to RIBEIRO. On or about January 26, 2009, RIBEIRO delivered the checks to CE #2 in the Western District of Virginia by overnight mail, with instructions to CE #2 to further transfer \$170,880 for the off invoice shipments to RIBEIRO's affiliated corporation's Nevada bank account. The funds were wired as directed by RIBEIRO.

2. All in violation of Title 18, United States Code, Sections 1956(a)(1)(A)(i), 1956(a)(1)(B)(i), and 2.

NOTICE OF FORFEITURE

1. Upon conviction of one or more of the felony offenses alleged in this Indictment, the defendants shall forfeit to the United States:

- a. any property constituting, or derived from, proceeds obtained directly or indirectly from the commission of the scheme to defraud for which the defendant is convicted, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461.
- b. any property, real or personal, involved in a violation of 18 U.S.C. §§ 1956 and/or 1957, or any property traceable to such property, pursuant to 18 U.S.C. § 982(a)(1).

2. The property to be forfeited to the United States includes but is not limited to the following property:

- a. **Monetary Judgment:** Not less than \$19,814,610.00 in United States currency and all interest and proceeds traceable thereto, in that such sum in aggregate was obtained directly or indirectly as a result of said offenses or is traceable to such property.
- b. **Business Entities, including all assets, inventory and property related thereto**
(1) Belcorp of America, Inc.
(2) Players International Services Corporation, dba Players Luxury Car Rentals
(3) Players International Group LLC, dba Players Luxury Car Rentals
(4) Yachts US, Inc., dba Players Luxury Car Rentals

- c. **Bank Accounts, all funds received and on deposit as set forth below:**

	Bank	Account Name	Account #
1)	Bank of America	Roberto Ribeiro	3667238513
2)	Bank of America	Belcorp of America Inc.	898029946386
3)	Bank of America	Belcorp of America Inc.	898026457946
4)	Bank of America	Belcorp of America Inc.	898029946373
5)	Bank of America	Players International Service Corp	229006658787
6)	Bank of America	Players International Group LLC	229010146227
7)	Bank of America	Yachts US Inc. (dba Players Luxury Car Rental)	229006658813
8)	Ocean Bank	Roberto Ricieri Ribeiro	189350506

USAO#:2011R00159

	Bank	Account Name	Account #
9)	Ocean Bank	Belcorp of America Inc	195080005
10	Ocean Bank	Belcorp of America Inc	199973705
11	Ocean Bank	Players International Services Corp	180979205
12	Ocean Bank	Yachts US Inc	180929605

d. Master Settlement Agreement Trust Account and related sub-accounts and interest account, all funds received and on deposit:

	Bank	Account Name	Account #
1)	U.S. Bank	Belcorp of America	146570000
2)	U.S. Bank	Belcorp of America	4072011066

e. Real Property

	Location / Address	Titled Owner	Description
1)	8150 NW 64 th Street, Miami, FL 33166 (Belcorp Factory)	Panemer a Lease, LLC	Being the same property conveyed to Panamera Lease, LLC from Olshan Overseas, Inc. by Warranty Deed dated February 1, 2010, and recorded in the Circuit Court records of Miami-Dade County, Florida, on February 26, 2010, as CFN 2010R0131460 in Deed Book 27196, at Pages 0411-0412.
2)	6624 Oxendale Av Las Vegas, NV 89139	Millenium Business Internation al Inc	Being the same property conveyed to Millenium Business International, Inc. from Gutemberg Silva Dos Santos, by Grant, Bargain and Sale Deed dated June 10, 2009, and recorded in the Clark County, Nevada Recorder's office, on June 26, 2009, as Instrument # 2009-0004956

3. If any of the above described forfeitable property, as a result of any act or omission of the defendant cannot be located upon the exercise of due diligence; has been transferred or sold to or deposited with a third person; has been placed beyond the

USAO#:2011R00159

jurisdiction of the Court; has been substantially diminished in value; or has been commingled with other property which cannot be subdivided without difficulty; it is the intent of the United States to seek forfeiture of any other property of the defendant up to the value of the above described forfeitable property pursuant to 21 U.S.C. § 853(p), including the assets described above, and including but not limited to the following assets:

a. Financial Accounts:

	Bank	Account Name	Account #
1)	Bank of America	Belcorp NC Inc. (FL)	898033549410
2)	Regions Bank	Belcorp NC Inc (FL)	100873934

b. Master Settlement Agreement Trust Account and related sub-accounts and interest account, all funds received and on deposit:

	Bank	Account Name	Account #
1)	U.S. Bank	Phoenix Industria e Comercio de Tabacos, LTDA	146518000
2)	U.S. Bank	Phoenix Industria e Comercio de Tabacos, LTDA	4072011949
3)	U.S. Bank	American Virginia Ind Com Imp Exp de Tabacos Ltda	4072012038
4)	U.S. Bank	JJ Mariana Exportadora Ltda	4072018283
5)	U.S. Bank	JJ. Marianna Exportadora e Importadora, LTDA	146520000

c. Real Property

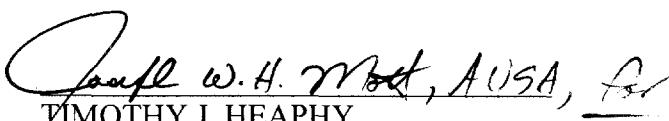
	Location / Address	Titled Owner	Description
1)	8 Turtle Walk Key Biscayne, FL 33166	Tahari Holdings Corp. (BVI)	Being the same property conveyed to Tahari Holdings Corp. from Australis Investments, Inc., by Warranty Deed dated May 1, 2003, and recorded in the Circuit Court records of Miami-Dade County, Florida, on May 6, 2003, as CFN 2003R0294186 in Deed Book 21219, at Pages 4226-4227

	Location / Address	Titled Owner	Description
2)	Unit 1202 2 Tequesta Point Condo 808 Brickell Key Dr Miami, FL 33131	Laurel Trading Services Ltd	Being the same property conveyed to Laurel Trading Services Limited from Swire Pacific Holdings Inc., a Delaware corporation, by Special Warranty Deed dated January __, 1999, and recorded in the Circuit Court records of Miami-Dade County, Florida, on February 3, 1999, as CFN 99R059921 in Deed Book 18463, at Pages 807-808.
3)	Unit 3219 Cosmopolitan West 3708 S Las Vegas Blvd Las Vegas, NV 89108	Robert R. Robeiro	Being the same property conveyed to Roberto Robeiro from Nevada Property 1 LLC, by Grant, Bargain and Sale Deed dated January 31, 2011, and recorded Clark County, Nevada Recorder's office on February 9, 2011, as Instrument # 201102090001103

A TRUE BILL, this 6th day of October, 2011.



LEE W. ELLIS
FOREPERSON



TIMOTHY J. HEAPHY
UNITED STATES ATTORNEY

USAO#: 2011R00159